

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: FairPoint Communications, Inc., et al.,
Debtors

Case No. 09-16335 (BRL)
Reporting Period: April 1-30, 2010

Jointly Administered

Federal Tax I.D. # 13-3725229

CORPORATE MONTHLY OPERATING REPORT

File with the Court and submit a copy to the United States Trustee within 20 days after the end of the month and submit a copy of the report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	Yes	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CONT)	Yes	
Copies of bank statements		No	
Cash disbursements journals		No	
Statement of Operations	MOR-2	No	Annual results subject to audit
Balance Sheet	MOR-3	No	Annual results subject to audit
Status of Post-petition Taxes	MOR-4	Yes	
Copies of IRS Form 6123 or payment receipt		No	
Copies of tax returns filed during reporting period		No	
Summary of Unpaid Post-petition Debts	MOR-4	Yes	
Listing of Aged Accounts Payable		No	
Accounts Receivable Reconciliation and Aging	MOR-5	No	Annual results subject to audit
Taxes Reconciliation and Aging	MOR-5	See MOR 4	
Payments to Insiders and Professional	MOR-6	Yes	
Post Petition Status of Secured Notes, Leases Payable	MOR-6	No	
Debtor Questionnaire	MOR-7	Yes	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

D. Brett Ellis

Date 5/20/10

D. Brett Ellis
Vice President, Investor Relations and Assistant Controller

D. Brett Ellis

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

The information contained herein should be read in conjunction with the financial statements and accompanying footnotes contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2008 and its Quarterly Reports on Form 10-Q for the periods ended March 31, 2009, June 30, 2009 and September 30, 2009 (collectively, the "Reports"). For additional information regarding the trends affecting the Company's operating results, see "Management's Discussion and Analysis of Financial Condition and Results of Operations" contained in the Reports.

The financial results set forth herein represent preliminary estimates of our financial results, which are subject to change. The financial results set forth herein are subject to the completion of our financial statements and completion of our annual audit by our independent accounting firm for the year ended December 31, 2009.

Debtors
Jointly Administered

LID	1	2	3	4	5	6	7	8	9	10
Bank Name	Multiple Accounts				Border Trust				National City Bank (now PNC)	
Last Four Digits of Account	Listed on Last Page				7338				4641 (now 0959)	
Type of Account					Collections				Collections	
Bank Name					Key Bank					
Last Four Digits of Account					4304					
Type of Account					Collections					
Bank Name					Kennebec					
Last Four Digits of Account					9488					
Type of Account					Collections					
Bank Name					Savings Bank of Maine					
Last Four Digits of Account					1239					
FairPoint Entity	FairPoint Communications, Inc.	ST Enterprises, Ltd.	FairPoint Vermont, Inc.	Sunflower Telephone Company, Inc.	Northland Telephone Company of Maine, Inc.	ST Long Distance, Inc	ST Computer Resources, Inc	MJD Ventures, Inc	Marianna and Scenery Hill Telephone Company	Marianna Tel, Inc
Cash Beginning of the Month	35,557,602.86				27,787.31				2,975.54	
Receipts										
CASH	16,345,719.62	-	-	-	192,204.76	-	-	-	19,532.16	-
Intra-debtor transfers	51,392,642.33	-	-	-	-	-	-	-	-	-
Total Receipts	67,738,361.95	-	-	-	192,204.76	-	-	-	19,532.16	-
Disbursements										
Employee Expenses	(6,546,647.46)									
Restructuring (1)	(5,794,356.90)									
Operating Taxes	(488,463.98)									
Marketing Expenses	(122,673.14)									
Insurance	(1,104,944.08)									
Other Expenses	(8,678,620.68)	-	-	-	(178.08)	-	-	-	(60.28)	-
Capital Expenditures	(2,081,284.52)									
Intra-debtor transfers	(48,275,643.29)	-	-	-	(184,893.91)	-	-	-	(16,000.00)	-
Total Disbursements	(73,092,634.05)	-	-	-	(185,071.99)	-	-	-	(16,060.28)	-
Net Cash Flow	(5,354,272.10)	-	-	-	7,132.77	-	-	-	3,471.88	-
Cash End of the Month	30,203,330.76	-	-	-	34,920.08	-	-	-	6,447.42	-
Cash per ledger	30,203,330.76				34,920.08				6,447.42	
check	0.00	-	-	-	-	-	-	-	-	-
Disbursements, net of intercompany	(24,816,990.76)	-	-	-	(178.08)	-	-	-	(60.28)	-

THE FOLLOWING SECTION MUST BE COMPLETEDDISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	(48,275,643.29)	-	-	-	(184,893.91)	-	-	-	(16,000.00)	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)										
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	24,816,990.76	-	-	-	178.08	-	-	-	60.28	-

Debtors
Jointly Administered

LID	11	12	13	14	15	16	17	18	19	20	21
Bank Name	National City Bank (now PNC)		Union Bank					BoA			BoA
Last Four Digits of Account	1775 (now 0555)		2726					1741			5037
Type of Account	Collections		Collections					dormant			
Bank Name											US Bank
Last Four Digits of Account											2949
Type of Account											
Bank Name											
Last Four Digits of Account											
Type of Account											
Bank Name											
Last Four Digits of Account											
FairPoint Entity	Bentleyville Communications Corporation	BE Mobile Communications, Inc	The Columbus Grove Telephone Company	Quality One Technologies, Inc	C-R Communications, Inc	C-R Telephone Company	C-R Long Distance, Inc	Taconic Telephone Corp.	Taconic Technology Corp.	Taconic Telcom Corporation	Ellensburg Telephone Company
Cash Beginning of the Month	11,127.70		5,769.41					320.00			163,997.56
Receipts											
CASH	85,391.36	-	48,060.28	-	-	-	-	-	-	-	923,180.84
Intra-debtor transfers	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	85,391.36	-	48,060.28	-	-	-	-	-	-	-	923,180.84
Disbursements											
Employee Expenses											
Restructuring (1)											
Operating Taxes											
Marketing Expenses											
Insurance											
Other Expenses	(407.54)	-	-	-	-	-	-	-	-	-	(4,765.41)
Capital Expenditures											
Intra-debtor transfers	(48,000.00)	-	(47,750.00)	-	-	-	-	-	-	-	(796,000.00)
Total Disbursements	(48,407.54)	-	(47,750.00)	-	-	-	-	-	-	-	(800,765.41)
Net Cash Flow	36,983.82	-	310.28	-	-	-	-	-	-	-	122,415.43
Cash End of the Month	48,111.52	-	6,079.69	-	-	-	-	320.00	-	-	286,412.99
Cash per ledger	48,111.52		6,079.69					320.00			286,412.99
check	-	-	-	-	-	-	-	-	-	-	-
Disbursements, net of intercompany	(407.54)	-	-	-	-	-	-	-	-	-	(4,765.41)

THE FOLLOWING SECTION MUST BE COMPLETEDDISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	(48,000.00)	-	(47,750.00)	-	-	-	-	-	-	-	(796,000.00)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)											
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	407.54	-	-	-	-	-	-	-	-	-	4,765.41

Debtors
Jointly Administered

LID	22	23	24	25	26	27	28	29	30	31	32	33
Bank Name			TD Banknorth								Bank of Commerce	Key Bank
Last Four Digits of Account			6699								0950	0722
Type of Account			Collections								Collections	Collections
Bank Name			BoA									
Last Four Digits of Account			4583									
Type of Account												
Bank Name												
Last Four Digits of Account												
Type of Account												
Bank Name												
Last Four Digits of Account												
FairPoint Entity	Elitel Long Distance Corporation	Sidney Telephone Company	Utilities, Inc.	Standish Telephone Co.	China Telephone Co.	Maine Telephone Co.	UI Long Distance, Inc	UI Communications, Inc	UI Telecom, Inc	Telephone Service Company	Chouteau Telephone Company	Chautauqua and Erie Telephone Corporation
Cash Beginning of the Month			218,259.80								(15,574.94)	3,195.00
Receipts												
CASH	-	-	543,386.23	-	-	-	-	-	-	-	87,414.51	82,189.62
Intra-debtor transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	-	-	543,386.23	-	-	-	-	-	-	-	87,414.51	82,189.62
Disbursements												
Employee Expenses												
Restructuring (1)												
Operating Taxes												
Marketing Expenses												
Insurance												
Other Expenses	-	-	(88.10)	-	-	-	-	-	-	-	-	(60.10)
Capital Expenditures												
Intra-debtor transfers	-	-	(596,000.00)	-	-	-	-	-	-	-	(70,750.00)	(79,503.56)
Total Disbursements	-	-	(596,088.10)	-	-	-	-	-	-	-	(70,750.00)	(79,563.66)
Net Cash Flow	-	-	(52,701.87)	-	-	-	-	-	-	-	16,664.51	2,625.96
Cash End of the Month	-	-	165,557.93	-	-	-	-	-	-	-	1,089.57	5,820.96
Cash per ledger			165,557.93								1,089.57	5,820.96
check	-	-	-	-	-	-	-	-	-	-	(0.00)	(0.00)
Disbursements, net of intercompany	-	-	(88.10)	-	-	-	-	-	-	-	-	(60.10)

**THE FOLLOWING SECTION MUST BE
COMPLETED**DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	-	(596,000.00)	-	-	-	-	-	-	-	(70,750.00)	(79,503.56)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)												
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	-	-	88.10	-	-	-	-	-	-	-	-	60.10

Debtors
Jointly Administered

LID	34	35	36	37	38	39	40	41	42	43
Bank Name	Key Bank	Key Bank	Key Bank	Key Bank	First National Bank of Germantown					Capital City Bank
Last Four Digits of Account	5109	6848	1417	4296	0031					2001
Type of Account	Collections (closed)	Collections	Collections	Collections	Collections					Collections
Bank Name			Key Bank							Capital City Bank
Last Four Digits of Account			4270							2101
Type of Account			Collections							Collections
Bank Name										
Last Four Digits of Account										
Type of Account										
Bank Name										
Last Four Digits of Account										

FairPoint Entity	Chautauqua & Erie Communications, Inc	C&E Communications, Ltd	The Orwell Telephone Company	Orwell Communications, Inc	The Germantown Independent Telephone Company	Germantown Long Distance Company	GITCO Sales, Inc	GIT-Cell, Inc	GTC Communications, Inc	St Joe Communications, Inc
Cash Beginning of the Month	-	71.95	1,256.90	13,802.31		2,241.24				155,746.31
Receipts										
CASH	-	-	662.49	-		50,261.58	-	-	-	24,819.93
Intra-debtor transfers	-	161.95	-	171,459.43		-	-	-	-	1,105,424.51
Total Receipts	-	161.95	662.49	171,459.43		50,261.58	-	-	-	1,130,244.44
Disbursements										
Employee Expenses										
Restructuring (1)										
Operating Taxes										
Marketing Expenses										
Insurance										
Other Expenses	-	(233.90)	(31.23)	(1,180.18)		(361.45)	-	-	-	-
Capital Expenditures										
Intra-debtor transfers	-	-	(561.96)	(178,910.99)		(47,250.00)	-	-	-	(850,000.00)
Total Disbursements	-	(233.90)	(593.19)	(180,091.17)		(47,611.45)	-	-	-	(850,000.00)
Net Cash Flow	-	(71.95)	69.30	(8,631.74)		2,650.13	-	-	-	280,244.44
Cash End of the Month	-	-	1,326.20	5,170.57		4,891.37	-	-	-	435,990.75
Cash per ledger	-	-	1,326.20	5,170.57		4,891.37				435,990.75
check	-	-	-	(0.00)		-	-	-	-	-
Disbursements, net of intercompany	-	(233.90)	(31.23)	(1,180.18)		(361.45)	-	-	-	-

THE FOLLOWING SECTION MUST BE COMPLETEDDISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	-	(561.96)	(178,910.99)	(47,250.00)	-	-	-	-	(850,000.00)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)										
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	-	233.90	31.23	1,180.18	361.45	-	-	-	-	-

Debtors
Jointly Administered

LID	44	45	46	47	48	49	50	51	52	53
Bank Name	Capital City Bank		American National Bank			Bank of Idaho				Key Bank
Last Four Digits of Account	3801		9101			0669				9310
Type of Account	Collections		Collections			Collections				Collections
Bank Name	Regions Bank		Carter Bank and Trust							Key Bank
Last Four Digits of Account	9076		2800							4288
Type of Account			Collections (closed)							Collections
Bank Name										
Last Four Digits of Account										
Type of Account										
Bank Name										
Last Four Digits of Account										

FairPoint Entity	GTC, Inc.	GTC Finance Corp	Peoples Mutual Telephone Company	Peoples Mutual Services Company	Peoples Mutual Long Distance Company	Fremont Telecom, Co.	Fremont Broadband, LLC	Fretel Communications, LLC	Comerco, Inc	YCOM Networks, Inc.
Cash Beginning of the Month	1,173.47		947.96			12,577.54				51.35
Receipts										
CASH	1,107,117.52	-	-	-	-	49,737.80	-	-	-	-
Intra-debtor transfers	-	-	-	-	-	-	-	-	-	-
Total Receipts	1,107,117.52	-	-	-	-	49,737.80	-	-	-	-
Disbursements										
Employee Expenses										
Restructuring (1)										
Operating Taxes										
Marketing Expenses										
Insurance										
Other Expenses	(1,708.01)	-	(25.20)	-	-	(334.26)	-	-	-	(36.00)
Capital Expenditures										
Intra-debtor transfers	(1,105,424.51)	-	-	-	-	(53,000.00)	-	-	-	-
Total Disbursements	(1,107,132.52)	-	(25.20)	-	-	(53,334.26)	-	-	-	(36.00)
Net Cash Flow	(15.00)	-	(25.20)	-	-	(3,596.46)	-	-	-	(36.00)
Cash End of the Month	1,158.47	-	922.76	-	-	8,981.08	-	-	-	15.35
Cash per ledger	1,158.47		922.76			8,981.08				15.35
check	-	-	-	-	-	-	-	-	-	-
Disbursements, net of intercompany	(1,708.01)	-	(25.20)	-	-	(334.26)	-	-	-	(36.00)

THE FOLLOWING SECTION MUST BE COMPLETEDDISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	(1,105,424.51)	-	-	-	-	(53,000.00)	-	-	-	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)										
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	1,708.01	-	25.20	-	-	334.26	-	-	-	36.00

Debtors
Jointly Administered

LID	54	55	56	57	58	59	60	61	62	63
Bank Name	National Union Bank of Kinderhook	National Union Bank of Kinderhook								
Last Four Digits of Account	0882	0815								
Type of Account	Collections	Collections								
Bank Name	National Union Bank of Kinderhook									
Last Four Digits of Account	0404									
Type of Account	Collections									
Bank Name	Fidelity Investments									
Last Four Digits of Account	3307									
Type of Account	Investment									
Bank Name										
Last Four Digits of Account										

FairPoint Entity	Berkshire Telephone Corp	Berkshire Cable Corporation	Berkshire Net, Inc	Berkshire Cellular, Inc	Berkshire New York Access, Inc	Community Service Telephone Co.	Commтел Communications, Inc	MJD Services Corporation	Bluestem Telephone Company	Big Sandy Telecom, Inc.
Cash Beginning of the Month	662,367.77	948.71								
Receipts										
CASH	62,430.15	-	-	-	-	-	-	-	-	-
Intra-debtor transfers	-	-	-	-	-	-	-	-	-	-
Total Receipts	62,430.15	-	-	-	-	-	-	-	-	-
Disbursements										
Employee Expenses										
Restructuring (1)										
Operating Taxes										
Marketing Expenses										
Insurance										
Other Expenses	(266.51)	(11.19)	-	-	-	-	-	-	-	-
Capital Expenditures										
Intra-debtor transfers	(63,500.00)	-	-	-	-	-	-	-	-	-
Total Disbursements	(63,766.51)	(11.19)	-	-	-	-	-	-	-	-
Net Cash Flow	(1,336.36)	(11.19)	-	-	-	-	-	-	-	-
Cash End of the Month	661,031.41	937.52	-	-	-	-	-	-	-	-
Cash per ledger	661,031.41	937.52								
check	-	-	-	-	-	-	-	-	-	-
Disbursements, net of intercompany	(266.51)	(11.19)	-	-	-	-	-	-	-	-

THE FOLLOWING SECTION MUST BE COMPLETEDDISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	(63,500.00)	-	-	-	-	-	-	-	-	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)										
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	266.51	11.19	-	-	-	-	-	-	-	-

Debtors

April 1-30, 2010

Jointly Administered

TIN 13-3725229

LID	64	65	66	67	68	69	70	71	72	73
Bank Name	Community Bank of Raymore	First Bank	First Southwest Bank					Kearney Commercial Bank		
Last Four Digits of Account	3645	3670	1335					9080		
Type of Account	Collections	Collections	Collections (closed)					Collections		
Bank Name		BoA						Kearney Commercial Bank		
Last Four Digits of Account		3312						0606		
Type of Account		(closed)						Collections		
Bank Name										
Last Four Digits of Account										
Type of Account										
Bank Name										
Last Four Digits of Account										

FairPoint Entity	FairPoint Communications Missouri, Inc.	Odin Telephone Exchange, Inc.	Columbine Telecom Company	Ravenswood Communications, Inc	The El Paso Telephone Company	El Paso Long Distance Company	Unite Communications Systems, Inc	ExOp of Missouri, Inc.	Yates City Telephone Company	FairPoint Carrier Services, Inc.
Cash Beginning of the Month	1,397.11	5,516.14	-					26,944.45		
Receipts										
CASH	29.70	83,661.31	-	-	-	-	-	114,273.06	-	-
Intra-debtor transfers	-	-	-	-	-	-	-	-	-	-
Total Receipts	29.70	83,661.31	-	-	-	-	-	114,273.06	-	-
Disbursements										
Employee Expenses										
Restructuring (1)										
Operating Taxes										
Marketing Expenses										
Insurance										
Other Expenses	-	-	-	-	-	-	-	(259.42)	-	-
Capital Expenditures										
Intra-debtor transfers	-	(84,750.00)	-	-	-	-	-	(111,750.00)	-	-
Total Disbursements	-	(84,750.00)	-	-	-	-	-	(112,009.42)	-	-
Net Cash Flow	29.70	(1,088.69)	-	-	-	-	-	2,263.64	-	-
Cash End of the Month	1,426.81	4,427.45	-	-	-	-	-	29,208.09	-	-
Cash per ledger	1,426.81	4,427.45	-					29,208.09		
check	-	-	-	-	-	-	-	-	-	-
Disbursements, net of intercompany	-	-	-	-	-	-	-	(259.42)	-	-

THE FOLLOWING SECTION MUST BE COMPLETEDDISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	(84,750.00)	-	-	-	-	-	(111,750.00)	-	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)										
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	-	-	-	-	-	-	-	259.42	-	-

Debtors
Jointly Administered

LID	74	75	76	77	78	79	80		
Bank Name				Multiple Accounts	Multiple Accounts	Fidelity Investments			
Last Four Digits of Account				Listed on Last Page	Listed on Last Page	5742			
Type of Account						Investment (closed)			
Bank Name									
Last Four Digits of Account									
Type of Account									
Bank Name									
Last Four Digits of Account									
Type of Account									
Bank Name									
Last Four Digits of Account									
	FairPoint	FairPoint					Enhanced		
	Communications	Communications			Northern New England	Telephone Operating	Communications of		
	Solutions	Solutions	FairPoint		Telephone Operations LLC	Company of Vermont	Northern New	Petty Cash (all	
	Corporation - NY	Corporation - VA	Broadband, Inc.	FairPoint Logistics, Inc	(ME & NH)	LLC	England Inc	companies)	Total
Cash Beginning of the Month				114,126,821.35	(302,875.62)	-	-	17,400.00	150,701,849.18
Receipts									
CASH	-	-	-	69,602,148.67	-	-	-	-	89,422,221.59
Intra-debtor transfers	-	-	-	212,888,074.76	2,326.43	-	-	-	265,560,089.41
Total Receipts	-	-	-	282,490,223.43	2,326.43	-	-	-	354,982,311.00
Disbursements									
Employee Expenses				(24,893,170.10)	-				(31,439,817.56)
Restructuring (1)				-	-				(5,794,356.90)
Operating Taxes				(1,792,659.60)	-				(2,281,123.58)
Marketing Expenses				(984,392.24)	-				(1,107,065.38)
Insurance				(50.00)	-				(1,104,994.08)
Other Expenses	-	-	-	(27,163,449.14)	(2,326.43)	-	-	-	(35,854,403.11)
Capital Expenditures				(14,336,669.79)	-				(16,417,954.31)
Intra-debtor transfers	-	-	-	(212,950,401.19)	-				(265,560,089.41)
Total Disbursements	-	-	-	(282,120,792.06)	(2,326.43)	-	-	-	(359,559,804.33)
Net Cash Flow	-	-	-	369,431.37	-	-	-	-	(4,577,493.33)
Cash End of the Month	-	-	-	114,496,252.72	(302,875.62)	-	-	17,400.00	146,124,355.85
Cash per ledger				114,496,252.72	(302,875.62)	-	-	17,400.00	146,124,355.85
check	-	-	-	(0.00)	-	-	-	-	0.00
Disbursements, net of intercompany	-	-	-	(69,170,390.87)	(2,326.43)	-	-	-	(93,999,714.92)

**THE FOLLOWING SECTION MUST BE
COMPLETED**DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE
QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL
COLUMN)

LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-	-	-	(212,950,401.19)	-	-	-	(265,560,089.41)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)								
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	-	-	-	69,170,390.87	2,326.43	-	-	93,999,714.92

**FairPoint Communications,
Inc.**

FairPoint Logistics, Inc

**Northern New England
Telephone Operations**

LID	78	78	78	78	78	78	78
	Fidelity						
Bank Name	Investments	Wachovia	Wachovia	Wachovia	BoA	BNY Mellon	Wachovia
Last Four Digits of Account	4901	1985	6678	6362	9339	8238	6375

Debtors
Jointly Administered

Bank Reconciliations by Bank Account

Legal Entity	Bank	Last 4 Digits of Account #	Account Type	4/30/10 Ending Balance (per bank)	O/S Checks	Deposits in Transit	Other Reconciling Items	4/30/10 Ending Balance (per G/L)
People's Mutual Telephone Company	American National Bank	9101	Collection	923	-	-	-	923
FairPoint Logistics, Inc.	Bangor Savings Bank ¹	4331		37,670	-	-	-	37,670
Taconic Telephone Corporation	Bank of America	1741	Stand-Alone Inactive	320	-	-	-	320
FairPoint Communications, Inc.	Bank of America	3025	Disbursement	-	(19,525)	-	1,289	(18,236)
FairPoint Communications, Inc.	Bank of America	3033	Stand-Alone Inactive	-	-	-	-	-
FairPoint Communications, Inc.	Bank of America	6378	Stand-Alone Inactive	95,256	-	-	12,369	107,625
Ellensburg Telephone Company	Bank of America	5037	Stand-Alone Inactive	2,326	-	-	(383)	1,942
Odin Telephone Exchange, Inc.	Bank of America	3312	Stand-Alone Inactive	-	-	-	-	-
Utilities, Inc.	Bank of America	4583	Stand-Alone Inactive	29,403	(2,752)	-	311	26,962
FairPoint Logistics, Inc.	Bank of America	1395	Stand-Alone Inactive	19,546	-	-	-	19,546
Northern New England Telephone Operations LLC	Bank of America	9339	Stand-Alone Inactive	-	(37,684)	-	-	(37,684)
FairPoint Communications, Inc.	Bank of America	1405	Stand-Alone Inactive	-	-	-	-	-
FairPoint Logistics, Inc.	Bank of America	4020	Stand-Alone Inactive	-	(1,745)	-	-	(1,745)
FairPoint Logistics, Inc.	Bank of America	8920	Stand-Alone Inactive	-	(57,958)	-	-	(57,958)
FairPoint Logistics, Inc.	Bank of America	8938	Stand-Alone Inactive	-	-	-	-	-
Chouteau Telephone Company	Bank of Commerce	0950	Collection	1,090	-	-	-	1,090
Fremont Telecom Company	Bank of Idaho	0669	Concentration	8,082	-	1,676	(777)	8,981
FairPoint Logistics, Inc.	BB&T	3144	Concentration	1,224,910	-	-	13,303,314	14,528,224
FairPoint Logistics, Inc.	BB&T	6048	Disbursement	2,891,235	(2,503,104)	-	-	388,131
FairPoint Logistics, Inc.	BB&T	6021	Collection	-	-	-	-	-
FairPoint Logistics, Inc.	BB&T	6056	Collection	-	-	-	-	-
FairPoint Logistics, Inc.	BB&T	6064	Collection	-	-	-	-	-
FairPoint Logistics, Inc.	BB&T ¹	6099	Collection	-	-	-	-	-
FairPoint Communications, Inc.	BB&T	8436	Collection	707,913	(29,376)	-	53,333	731,870
FairPoint Communications, Inc.	BB&T	5998	Disbursement	2,682,979	(1,429,197)	-	(37,482)	1,216,300
FairPoint Communications, Inc.	BB&T	6005	Disbursement	-	(15,902)	-	24,217	8,315
FairPoint Communications, Inc.	BB&T	6013	Collection	-	-	-	13,973	13,973
FairPoint Communications, Inc.	BB&T ¹	6072	Direct Deposit Payroll Account	-	-	-	-	-
FairPoint Communications, Inc.	BB&T ^{1,2}	6080	Utility Deposit Account	750,488	-	-	-	750,488
Northland Telephone Company of Maine, Inc.	Border Trust	7338	Collection	9,838	-	6,959	-	16,797
St. Joe Communications, Inc.	Capital City Bank	2001	Collection	397,140	-	37,999	851	435,991
GTC, Inc.	Capital City Bank	3801	Collection	-	-	-	-	-
FairPoint Communications Missouri, Inc..	Community Bank of Raymore	3645	Collection	1,427	-	-	-	1,427
FairPoint Logistics, Inc.	Fidelity Investments ¹	2398	Investment Account	96,894,066	-	-	-	96,894,066
FairPoint Logistics, Inc.	Fidelity Investments ²	2598	Investment Account	13,182,545	-	-	(11,784,266)	1,398,279
FairPoint Logistics, Inc.	Fidelity Investments ²	2606	Investment Account	2,476,574	-	-	(1,561,979)	914,595
Berkshire Telephone Corporation	Fidelity Investments ¹	3307	Investment Account	650,335	-	-	-	650,335
FairPoint Communications, Inc.	Fidelity Investments	5572	Investment Account	26,170,612	-	-	-	26,170,612
Odin Telephone Exchange, Inc.	First Bank	3670	Collection	4,427	-	-	-	4,427
The Germantown Independent Telephone Company	First National Bank of Germantown	0031	Collection	3,585	-	-	1,306	4,891
ExOp of Missouri, Inc.	Kearney Commercial Bank	9080	Collection	351	-	-	-	351
ExOp of Missouri, Inc.	Kearney Commercial Bank	0606	Collection	20,225	-	8,632	-	28,857
Northland Telephone Company of Maine, Inc.	Kennebec Savings Bank ¹	9488	Collection	1,980	-	-	8	1,989
The Orwell Telephone Company	Key Bank	1417	Collection	1,290	-	-	36	1,326
YCOM Networks, Inc.	Key Bank	9310	Collection	15	-	-	-	15
FairPoint Communications, Inc.	Key Bank	4296	Collection	5,171	-	-	-	5,171

Legal Entity	Bank	Last 4 Digits of Account #	Account Type	4/30/10 Ending Balance (per bank)	O/S Checks	Deposits in Transit	Other Reconciling Items	4/30/10 Ending Balance (per G/L)
Orwell Communications, Inc.	Key Bank	4262	Collection	-	-	-	-	-
The Orwell Telephone Company	Key Bank	4270	Collection	-	-	-	-	-
YCOM Networks, Inc.	Key Bank	4288	Collection	-	-	-	-	-
Northland Telephone Company of Maine, Inc.	Key Bank	4304	Collection	-	-	14,807	-	14,807
C & E Communications, Ltd.	Key Bank	6848	Collection	-	-	-	-	-
Chautauqua & Erie Telephone Company	Key Bank	0722	Collection	-	-	5,686	135	5,821
Marianna and Scenery Hill Telephone Company	National City Bank (now PNC Bank)	4641	Collection	5,943	-	504	-	6,447
Bentleyville Communications Corporation	National City Bank (now PNC Bank)	1775	Collection	46,126	-	1,986	-	48,112
Berkshire Telephone Corporation	National Union Bank of Kinderhook	0882	Collection	10,697	-	-	-	10,697
Berkshire Cable Corporation	National Union Bank of Kinderhook	0815	Collection	938	-	-	-	938
Berkshire Telephone Corporation	National Union Bank of Kinderhook	0404	Collection	-	-	-	-	-
FairPoint Communications, Inc.	Northwest Savings Bank	2021	Collection	1,002	-	-	(0)	1,002
FairPoint Communications, Inc.	RBC Centura	8674	Collection	-	-	-	-	-
GTC, Inc.	Regions ¹	9076	Collection	1,138	-	-	20	1,158
Northland Telephone Company of Maine, Inc.	Savings Bank of Maine ¹	1239	Collection	1,314	-	-	13	1,327
FairPoint Communications, Inc.	Southtrust Bank (now Wachovia)	8667	Collection	8,863	-	4,161	113	13,137
FairPoint Communications, Inc.	Sunflower Bank	1702	Collection	1,098,151	-	-	137	1,098,288
FairPoint Logistics, Inc.	TD Bank North	9272	Sub-Concentration	701,046	(325,602)	-	-	375,444
Utilities, Inc.	TD Bank North	6699	Collection	133,809	-	10,825	(6,038)	138,596
FairPoint Communications, Inc.	TD Bank North	9264	Sub-Concentration	136,923	-	-	(19,233)	117,690
FairPoint Communications, Inc.	TD Bank North	9256	Disbursement	-	-	-	(300)	(300)
FairPoint Communications, Inc.	TD Bank North	6593	Disbursement	-	(7,432)	-	-	(7,432)
FairPoint Logistics, Inc.	TD Bank North	6585	Disbursement	-	-	-	-	-
The Columbus Grove Telephone Company	Union Bank	2726	Collection	2,603	-	3,476	-	6,080
Ellensburg Telephone Company	US Bank ¹	2949	Collection	239,556	-	44,664	251	284,471
Northern New England Telephone Operations LLC	Wachovia	1985	Collection	-	-	-	-	-
Northern New England Telephone Operations LLC	Wachovia	6678	Sub-Concentration	-	-	-	-	-
Northern New England Telephone Operations LLC	Wachovia	6362	Disbursement	-	(169,656)	-	-	(169,656)
Northern New England Telephone Operations LLC	Wachovia	6375	Stand-Alone Inactive	-	(95,536)	-	-	(95,536)
								146,106,956

Legal Entity	Bank	Last 4 Digits of Account #	Account Type	4/30/10 Ending Balance (per bank)	O/S Checks	Deposits in Transit	Other Reconciling Items	4/30/10 Ending Balance (per G/L)
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Reconciliation to Cash on the Balance Sheet:

Total Cash per Bank Reconciliations	146,106,956
Add: Petty Cash not in Bank Reconciliation Analysis	17,400
Cash per Balance Sheet	146,124,356

Cash Balance per Balance Sheet	142,410,660
Add: Restricted Cash (Short-term) ³	2,148,767
Add: Restricted Cash (Long-term) ³	1,564,929
Cash per Balance Sheet	146,124,356

Footnotes:

- 1 Bank account was not included in the cash management motion. The account is active and information for this account was presented in the monthly operating report.
- 2 Adjustment to cash per balance sheet represents restricted cash for which bank reconciliations were prepared and included in the analysis. Agreed balance to the G/L.

In re: FairPoint Communications, Inc., et al.,
Debtors

Jointly Administered

FORM MOR-4
Case No. 09-16335 (BRL)
Reporting Period: April 1 - 30, 2010
Federal Tax I.D. # 13-3725229

STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Federal	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Date Paid	Ending Tax
Withholding	\$ 453,737.41	\$ 3,686,615.03	\$ 3,713,632.48	April 2010	\$ 426,719.96
FICA-Employee	258,651.73	2,177,326.90	2,184,373.13	April 2010	251,605.50
FICA-Employer	860,111.76	1,835,343.96	2,184,373.13	April 2010	511,082.59
Unemployment	228,522.55	2,126.43	42,163.72	April 2010	188,485.26
Income	-	-	-	-	-
Excise	638,535.20	433,981.01	491,508.02	April 2010	581,008.19
Regulatory Taxes	462,244.80	235,446.30	146,388.47	April 2010	551,302.63
Other: _____	-	-	-	-	-
Total Federal Taxes	\$ 2,901,803.45	\$ 8,370,839.63	\$ 8,762,438.95		\$ 2,510,204.13
State and Local					
Withholding	\$ 48,917.63	\$ 972,705.20	\$ 981,011.62	April 2010	40,611.21
Sales and Excise Taxes	1,823,919.66	3,722,949.55	3,412,265.59	April 2010	2,134,603.62
Unemployment	911,196.44	50,692.05	251,665.39	April 2010	710,223.10
Property Taxes	4,611,187.26	2,139,220.58	-	-	6,750,407.84
Income Taxes	-	-	-	-	-
Regulatory Taxes	1,076,147.09	593,080.71	573,046.30	April 2010	1,096,181.50
Other: City & District Taxes	5,585.45	2,299.67	5,753.79	April 2010	2,131.33
Total State and Local	\$ 8,476,953.53	\$ 7,480,947.76	\$ 5,223,742.69		\$ 10,734,158.60
Total Taxes	\$ 11,378,756.98	\$ 15,851,787.39	\$ 13,986,181.64		\$ 13,244,362.73

SUMMARY OF UNPAID POST-PETITION DEBTS

	Number of Days Past Due					Total
	Current	1-30	31-60	61-90	Over 91	
Accounts Payable	\$ 43,260,716.30	\$ 978,771.00	\$ 62,971.90	\$ 43,545.88	\$ 19,912.50	44,365,917.58
Wages Payable	31,795,052.92					31,795,052.92
Taxes Payable	13,244,362.73					13,244,362.73
Professional Fees	12,130,297.21					12,130,297.21
Rents/Leases	426,681.74					426,681.74
Other: _____						-
Total Post-petition Debts	\$ 100,857,110.90	\$ 978,771.00	\$ 62,971.90	\$ 43,545.88	\$ 19,912.50	\$ 101,962,312.18

Explain how and when the Debtor intends to pay any past due post-petition debts.

Of the \$1,105,201.28 past due, \$1,066,438.95 has been paid as of the MOR filing date; \$35,751.22 is being withheld from two vendors due to disputes, and the remaining \$3,011.11 is under investigation by A/P for various issues.

In re: FairPoint Communications, Inc., et al.,
Debtors

Jointly Administered

Case No. 09-16335 (BRL)
Reporting Period: April 1 - 30, 2010

FORM MOR-6

Federal Tax I.D. # 13-3725229

PAYMENTS TO INSIDERS

Title	Name	Compensation	Bonus	Expense Reimbursements	Car Allowance	Other	Total
CHAIRMAN, BOARD OF DIRECTORS AND CHIEF EXECUTIVE OFFICER	DAVID L. HAUSER	61,538.46	-	12,950.55	-	1,250.30	75,739.31
EXECUTIVE VICE PRESIDENT, CHIEF FINANCIAL OFFICER	ALFRED C. GIAMMARINO	26,868.56	-	1,206.60	-	-	28,075.16
EXECUTIVE VICE PRESIDENT, CHIEF STRATEGY OFFICER	RAYMOND ALLIERI	26,923.08	-	7,945.65	-	13,195.94	48,064.67
EXECUTIVE VICE PRESIDENT, CHIEF INFORMATION OFFICER	KATHLEEN MCLEAN	22,307.70	-	10,833.90	-	174.10	-
EXECUTIVE VICE PRESIDENT, NORTHERN NEW ENGLAND OPERATIONS	JEFFREY W. ALLEN	34,615.38	-	3,625.39	-	378.48	38,619.25
EXECUTIVE VICE PRESIDENT, SECRETARY AND GENERAL COUNSEL	SHIRLEY L. LINN	23,076.92	-	-	-	517.84	23,594.76
MEMBER, BOARD OF DIRECTORS	THOMAS F. GILBANE, JR.	-	-	-	-	-	-
MEMBER, BOARD OF DIRECTORS	CLAUDE C. LILLY	-	-	-	-	-	-
MEMBER, BOARD OF DIRECTORS	ROBERT S. LILLEN	-	-	-	-	-	-
MEMBER, BOARD OF DIRECTORS	JANE E. NEWMAN	-	-	-	-	-	-
MEMBER, BOARD OF DIRECTORS	MICHAEL R. TUTTLE	-	-	-	-	-	-
PRESIDENT OF NORTHERN NEW ENGLAND OPERATIONS	PETER G. NIXON	25,000.00	-	8,671.31	-	367.16	34,038.47
SENIOR VICE PRESIDENT AND CORPORATE CONTROLLER	LISA R. HOOD	33,384.61	-	3,904.18	-	82.24	37,371.03
SENIOR VICE PRESIDENT, GOVERNMENTAL AFFAIRS	PATRICK L. MORSE	13,800.00	-	4,106.84	-	92.36	17,999.20
SENIOR VICE PRESIDENT, HUMAN RESOURCES	GARY C. GARVEY	16,153.84	-	6,368.89	-	242.30	22,765.03
VICE PRESIDENT, ASSISTANT SECRETARY AND ASSISTANT GENERAL COUNSEL	SUSAN SOWELL	15,758.78	-	478.90	-	107.00	16,344.68
VICE PRESIDENT, CORPORATE COMMUNICATIONS	ROSE CUMMINGS	13,461.54	-	929.04	-	85.98	14,476.56
VICE PRESIDENT, INTERNAL AUDIT	DAVID M. REMELE	14,212.02	-	1,417.47	-	59.68	15,689.17
VICE PRESIDENT, INVESTOR RELATIONS AND ASSISTANT CONTROLLER	D. BRETT ELLIS	11,538.46	-	-	-	33.72	11,572.18
VICE PRESIDENT, MARKETING AND PRODUCT DEVELOPMENT	JAMES K. WEIGERT	14,615.40	-	987.69	-	61.48	15,664.57
VICE PRESIDENT, TREASURER	THOMAS E. GRIFFIN	12,307.70	-	-	-	52.80	12,360.50

In re: FairPoint Communications, Inc., et al.,
Debtors

Jointly Administered

Case No.
Reporting Period:
Federal Tax I.D. #

FORM MOR-6
09-16335 (BRL)
April 1 - 30, 2010
13-3725229

PAYMENTS TO PROFESSIONALS

Of the total disbursements shown on the Cash Receipts and Disbursements Report (MOR-1) list the amount paid to insiders (as defined in Section 101(31) (A)-(F) of the U.S. Bankruptcy Code) and to professionals. For payments to insiders, identify the type of compensation paid (e.g. Salary, Bonus, Commissions, Insurance, Housing Allowance, Travel, Car Allowance, Etc.). Attach additional sheets if necessary.

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID* ⁽¹⁾
FTI Consulting, Inc.			832,542.30	2,812,769.52	633,299.93
Kaye Scholer LLP			364,587.34	1,165,700.58	637,578.73
Covington & Burling LLP			77,133.47	324,411.15	222,327.52
Federle Mahoney			4,760.00	8,645.00	-
Miller Buckfire			-	200,000.00	-
Rothschild Inc.			163,661.01	1,273,897.94	739,567.70
Paul, Hastings, Janofsky & Walker LLP			1,242,686.07	4,195,629.69	3,104,900.02
AlixPartners LLP			335,319.31	1,999,043.35	2,009,846.40
Ernst & Young			409,240.18	1,210,008.70	2,481,738.68
Quinn Emanuel			18,488.65	119,511.01	58,997.72
Andrews & Kurth			572,812.92	927,345.68	472,337.20
Verrill Dana, LLP			21,182.70	21,182.70	5,993.44
Jefferies & Company			356,433.09	479,421.87	412,931.71
Altman Vilandrie & Company Inc.			-	-	478,205.96
KPMG			-	-	872,572.20
TOTAL PAYMENTS TO PROFESSIONALS		-	4,398,847.04	14,737,567.19	12,130,297.21

* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

(1) Total Incurred & Unpaid includes a combination of invoices and accrual obligations for those professionals for which no invoices were received post-bankruptcy through April 2010 plus retainage of 20% fees for certain retained professionals.

In re: FairPoint Communications, Inc., et al.,
Debtors

Case No.
Reporting Period:

09-16335 (BRL)
April 1-30, 2010

Jointly Administered

Federal Tax I.D. #

13-3725229

DEBTOR QUESTIONNAIRE

	Must be completed each month. If the answer to any of the questions is "Yes", provide a detailed explanation of each item. Attach additional sheets if necessary.	Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period?		x
2	Have any funds been disbursed from any account other than a debtor in possession account this reporting period?		x
3	Is the Debtor delinquent in the timely filing of any post-petition tax returns?		x
4	Are workers compensation, general liability or other necessary insurance coverages expired or cancelled, or has the debtor received notice of expiration or cancellation of such policies?		x
5	Is the Debtor delinquent in paying any insurance premium payment?		x
6	Have any payments been made on pre-petition liabilities this reporting period?	x	
7	Are any post petition receivables (accounts, notes or loans) due from related parties?		x
8	Are any post petition payroll taxes past due?		x
9	Are any post petition State or Federal income taxes past due?		x
10	Are any post petition real estate taxes past due?		x
11	Are any other post petition taxes past due?		x
12	Have any pre-petition taxes been paid during this reporting period?	x	
13	Are any amounts owed to post petition creditors delinquent?	x	
14	Are any wage payments past due?		x
15	Have any post petition loans been received by the Debtor from any party?	x	
16	Is the Debtor delinquent in paying any U.S. Trustee fees?		x
17	Is the Debtor delinquent with any court ordered payments to attorneys or other professionals?		x
18	Have the owners or shareholders received any compensation outside of the normal course of business?		x

Notes

- 6,12 Pursuant to first day orders
- 7 The Debtors have intercompany receivables and payables that eliminate in consolidation on MOR-3
- 13 Please refer to the summary of unpaid post-petition debts and notes listed on MOR-4
- 15 Debtor-in-Possession financing was approved by court order